

## CHAPTER 38

*Miscellaneous chemical products*

## NOTES

1. This Chapter does not cover:

(a) separate chemically defined elements or compounds with the exception of the following :

(1) artificial graphite (heading 3801);

(2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;

(3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);

(4) certified reference materials specified in Note 2 below;

(5) products specified in Note 3 (a) or 3 (c) below;

(b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);

(c) slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3(b) to Chapter 26 (heading 2620);

(d) medicaments (Heading 3003 or 3004);

(e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Schedule.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) fusel oil; Dippel's oil;

(c) ink removers put up in packings for retail sale;

(d) stencil correctors, other correcting fluids and corrections tapes (other than those of heading 9612), put up in packings for retail sale; and

(e) ceramic firing testers, fusible (for example, seger cones).

4. Throughout the Schedule, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

(a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Schedule;

(b) industrial waste;

(c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) clinical waste, as defined in Note 6(a) below.

5. For the purposes of heading 3825, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression “other wastes” applies to:

(a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) waste organic solvents;

(c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

7. For the purposes of heading 3826, the term "biodiesel" means mon-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

8. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, “alcohol”, “opium”, “Indian hemp”, “narcotic drugs” and “narcotic” have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

9. In relation to products of heading 3808, addition of chemicals and other ingredients like inert carriers or solvents, surface active dispersing and stabilising agents, emulsifiers, wetting and dispersing agents, deodorant, masking agent, attractants and feeding stimulants to pesticidal chemicals in concentrated form, labelling or relabelling of containers intended for consumers or repacking from bulk pack to retail packs or the adoption of any other treatment to render the product marketable to the consumer shall amount to ‘manufacture’.

10. In relation to products of this Chapter (other than products of heading 3808), labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to ‘manufacture’.

## SUB-HEADING NOTES

1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-o-cresol [DNOC (ISO)] or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2 dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. For the purposes of tariff items 3825 41 00 and 3825 49 00, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

## SUPPLEMENTARY NOTES

In this Chapter:

(1) “Ozone depleting substance” means a substance which—

(a) falls under this Chapter; and

(b) is specified in Schedule I to the Ozone Depleting Substance (Regulation and Control) Rules, 2000.

(2) “hazardous waste” means a substance which—

(a) falls under this Chapter; and

(b) is defined or specified in the Export and Import Policy of the Central Government issued from time to time,

and includes even waste oils and discarded containers specified in the Schedules to the Hazardous Wastes (Management and Handling) Rules, 1989.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	PASTES, BLOCKS, PLATES OR OTHER SEMIMANUFACTURES		
3801 10 00	- Artificial graphite	kg.	12.5%
3801 20 00	- Colloidal or semi-colloidal graphite	kg.	12.5%
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg.	12.5%
3801 90 00	- Other	kg.	12.5%
<b>3802</b>	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK		
3802 10 00	- Activated carbon	kg.	12.5%
3802 90	- <i>Other:</i>		
	--- <i>Activated natural mineral products:</i>		
3802 90 11	---- Activated alumina	kg.	12.5%
3802 90 12	---- Activated bauxite	kg.	12.5%
3802 90 19	---- Other	kg.	12.5%
3802 90 20	--- Animal black (for example bone black, ivory black), including spent animal black	kg.	12.5%
<b>3803 00 00</b>	TALL OIL, WHETHER OR NOT REFINED	kg.	12.5%
<b>3804</b>	RESIDUAL LYES FOR THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3803		
3804 00	- <i>Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803:</i>		
3804 00 10	--- Lignin sulphonates	kg.	12.5%
3804 00 20	--- Concentrated sulphate lye	kg.	12.5%
3804 00 90	--- Other	kg.	12.5%
<b>3805</b>	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT		
3805 10	- <i>Gum, wood or sulphate turpentine oils:</i>		
3805 10 10	--- Wood turpentine oil and spirit of turpentine	kg.	12.5%
3805 10 20	--- Gum turpentine oil	kg.	12.5%
3805 10 30	--- Sulphate turpentine oil	kg.	12.5%
3805 90	- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3805 90 10	--- Terpenic oils produced by the distillation or other treatment of coniferous woods	kg.	12.5%
3805 90 20	--- Crude dipentene	kg.	12.5%
3805 90 30	--- Sulphite turpentine	kg.	12.5%
3805 90 90	--- Other	kg.	12.5%
<b>3806</b>	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS		
3806 10	- <i>Rosin and resin acids:</i>		
3806 10 10	--- Gum rosin	kg.	12.5%
3806 10 90	--- Other	kg.	12.5%
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg.	12.5%
3806 30 00	- Ester gums	kg.	12.5%
3806 90	- <i>Other:</i>		
3806 90 10	--- Run gums	kg.	12.5%
3806 90 90	--- Other	kg.	12.5%
<b>3807</b>	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH		
3807 00	- <i>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch:</i>		
3807 00 10	--- Wood tar	kg.	12.5%
3807 00 20	--- Wood Tar oils, wood creosote, wood naphtha	kg.	12.5%
3807 00 30	--- Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	kg.	12.5%
<b>3808</b>	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)		
3808 50	Goods specified in Sub-heading Note 1 to this Chapter, namely:- aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN), dinoseb		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3808 50 00	(ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 exachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters: - Aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordance (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN), dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6 exachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO) phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters - <i>Other :</i>	kg.	12.5%
3808 91	-- <i>Insecticides :</i>		
3808 91 11	---- Aluminium phosphite (for example phostoxin)	kg.	12.5%
3808 91 12	---- Calcium cyanide	kg.	12.5%
3808 91 13	---- D.D.V.P. (Dimethyl-dichloro-vinyl-phosphate)	kg.	12.5%
3808 91 21	---- Diagonal	kg.	12.5%
3808 91 22	---- Methyl bromide	kg.	12.5%
3808 91 23	---- Dimethoate, technical grade	kg.	12.5%
3808 91 24	---- Melathion	kg.	12.5%
3808 91 31	---- Endosulphan, technical grade	kg.	12.5%
3808 91 32	---- Quinal phos	kg.	12.5%
3808 91 33	---- Isoproturon	kg.	12.5%
3808 91 34	---- Fenthion	kg.	12.5%
3808 91 35	---- Cipermethrin, technical grade	kg.	12.5%
3808 91 36	---- Allethrin	kg.	12.5%
3808 91 37	---- Synthetic pyrethrum	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Other :</i>		
3808 91 91	---- Repellants for insects such as flies, mosquito	kg.	12.5%
3808 91 92	---- Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	12.5%
3808 91 99	---- Other	kg.	12.5%
3808 92	-- <i>Fungicides :</i>		
3808 92 10	--- Maneb	kg.	12.5%
3808 92 20	--- Sodium penta chlorophenate (santrobrite)	kg.	12.5%
3808 92 30	--- Thiram (tetramethyl thiuram disulphide)	kg.	12.5%
3808 92 40	--- Zineb	kg.	12.5%
3808 92 50	--- Copper oxychloride	kg.	12.5%
3808 92 90	--- Other	kg.	12.5%
3808 93	-- <i>Herbicides, anti-sprouting products and plant-growth regulators :</i>		
3808 93 10	--- Chloromethyl phenoxy acetic acid (M.C.P.A)	kg.	12.5%
3808 93 20	--- 2:4 Dichloro phenoxy acetic acid and its esters	kg.	12.5%
3808 93 30	--- Gibbeellic acid	kg.	12.5%
3808 93 40	--- Plant growth regulators	kg.	12.5%
3808 93 50	--- Weedicides and weed killing agents	kg.	12.5%
3808 93 90	--- Other	kg.	12.5%
3808 94 00	-- Disinfectants	kg.	12.5%
3808 99	-- <i>Other :</i>		
3808 99 10	--- Pesticides, not elsewhere specified or included	kg.	12.5%
3808 99 90	--- Other	kg.	12.5%
<b>3809</b>	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3809 10 00	- With a basis of amylaceous substances	kg.	12.5%
	- <i>Other:</i>		
3809 91	-- <i>Of a kind used in the textile or like industries:</i>		
3809 91 10	--- Textile assistants mordanting agents	kg.	12.5%
3809 91 20	--- Textile assistants desizing agents	kg.	12.5%
3809 91 30	--- Textile assistants dispersing agents	kg.	12.5%
3809 91 40	--- Textile assistants emulsifying agents	kg.	12.5%
3809 91 50	--- Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	kg.	12.5%
3809 91 60	--- Textile assistants—textile preservatives	kg.	12.5%
3809 91 70	--- Textile assistants water proofing agents	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3809 91 80	--- Prepared textile glazings, dressings and mordants	kg.	12.5%
3809 91 90	--- Other	kg.	12.5%
3809 92 00	-- Of a kind used in the paper or like industries	kg.	12.5%
3809 93	-- <i>Of a kind used in the leather or like industries :</i>		
3809 93 10	--- Fatty oil or pull up oil	kg.	12.5%
3809 93 90	--- Other	kg.	12.5%
<b>3810</b>	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS		
3810 10	- <i>Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:</i>		
3810 10 10	--- Pickling preparations and other soldering, brazing or welding powders or pastes	kg.	12.5%
3810 10 20	--- Thermite portion for welding (alumina thermic heat generators)	kg.	12.5%
3810 10 90	--- Other	kg.	12.5%
3810 90	- <i>Other:</i>		
3810 90 10	--- Preparations of a kind used as cores or coatings for welding electrodes and rods	kg.	12.5%
3810 90 90	--- Other	kg.	12.5%
<b>3811</b>	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS		
	- <i>Anti-knock preparations:</i>		
3811 11 00	-- Based on lead compounds	kg.	12.5%
3811 19 00	-- Other	kg.	12.5%
	- <i>Additives for lubricating oils:</i>		
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg.	12.5%
3811 29 00	-- Other	kg.	12.5%
3811 90 00	- Other	kg.	12.5%
<b>3812</b>	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS		
3812 10 00	- Prepared rubber accelerators	kg.	12.5%
3812 20	- <i>Compound plasticisers for rubber or plastics:</i>		
3812 20 10	--- Phthalate plasticisers	kg.	12.5%
3812 20 90	--- Other	kg.	12.5%
3812 30	- <i>Anti-oxidising preparations and other compound stabilisers for rubber or plastics:</i>		
3812 30 10	--- Anti-oxidants for rubber	kg.	12.5%
3812 30 20	--- Softeners for rubber	kg.	12.5%
3812 30 30	--- Vulcanising agents for rubber	kg.	12.5%
3812 30 90	--- Other	kg.	12.5%
<b>3813 00 00</b>	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	kg.	12.5%
<b>3814</b>	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS		
3814 00	- <i>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:</i>		
3814 00 10	--- Organic composite solvents and thinners, not elsewhere specified or included	kg.	12.5%
3814 00 20	--- Prepared paint or varnish removers	kg.	12.5%
<b>3815</b>	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	- <i>Supported catalysts:</i>		
3815 11 00	-- With nickel or nickel compounds as the active substance	kg.	12.5%
3815 12	-- <i>With precious metal or precious metal compounds as the active substance:</i>		
3815 12 10	--- Platinum or palladium catalysts with a base of activated carbon	kg.	12.5%
3815 12 90	--- Other	kg.	12.5%
3815 19 00	-- Other	kg.	12.5%
3815 90 00	- Other	kg.	12.5%
<b>3816 00 00</b>	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 3801	kg.	12.5%
<b>3817</b>	MIXED ALKYL BENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 2707 OR 2902		
3817 00	- <i>Mixed alkylbenzenes and mixed</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>alkylnaphthalenes, other than those of heading 2707 or 2902:</i>		
	--- <i>Mixed alkylbenzenes:</i>		
3817 00 11	---- Linear alkylbenzenes	kg.	12.5%
3817 00 19	---- Other	kg.	12.5%
3817 00 20	--- Mixed alkylnaphthalenes	kg.	12.5%
<b>3818</b>	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS		
3818 00	- <i>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics:</i>		
3818 00 10	--- Undefused silicon wafers	kg.	12.5%
3818 00 90	--- Other	kg.	12.5%
<b>3819</b>	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS		
3819 00	- <i>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:</i>		
3819 00 10	--- Hydraulic brake fluids	kg.	12.5%
3819 00 90	--- Other	kg.	12.5%
<b>3820 00 00</b>	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	kg.	12.5%
<b>3821 00 00</b>	PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS	kg.	12.5%
<b>3822</b>	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN] THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS		
3822 00	- <i>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>For medical diagnosis:</i>		
3822 00 11	---- Pregnancy confirmation reagents	kg.	12.5%
3822 00 12	---- Reagents for diagnosing AIDS	kg.	12.5%
3822 00 19	---- Other	kg.	12.5%
3822 00 90	--- Other	kg.	12.5%
<b>3823</b>	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS		
	- <i>Industrial monocarboxylic fatty acids; acid oils from refining:</i>		
3823 11	-- <i>Stearic acid:</i>		
	--- <i>Palm stearin:</i>		
3823 11 11	---- Crude	kg.	12.5%
3823 11 12	---- RBD	kg.	12.5%
3823 11 19	---- Other	kg.	12.5%
3823 11 90	--- Other stearic acid or stearin	kg.	12.5%
3823 12 00	-- Oleic acid	kg.	12.5%
3823 13 00	-- Tall oil fatty acids	kg.	12.5%
3823 19 00	-- Other	kg.	12.5%
3823 70	- <i>Industrial fatty alcohols:</i>		
3823 70 10	--- Cetyl alcohol	kg.	12.5%
3823 70 20	--- Lauryl alcohol	kg.	12.5%
3823 70 30	--- Oleyl alcohol	kg.	12.5%
3823 70 40	--- Stearyl alcohol	kg.	12.5%
3823 70 90	--- Other	kg.	12.5%
<b>3824</b>	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED		
3824 10 00	- Prepared binders for foundry moulds or cores	kg.	12.5%
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg.	12.5%
3824 40	- <i>Prepared additives for cements, mortars or concretes:</i>		
3824 40 10	--- Damp proof or water proof compounds	kg.	12.5%
3824 40 90	--- Other	kg.	12.5%
3824 50	- <i>Non-refractory mortars and concretes:</i>		
3824 50 10	--- Concretes ready to use known as "Ready-mix Concrete (RMC)"	kg.	6%
3824 50 90	--- Other	kg.	12.5%
3824 60	- <i>Sorbitol other than that of sub-heading 2905 44:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3824 60 10	--- In aqueous solution	kg.	12.5%
3824 60 90	--- Other	kg.	12.5%
	- <i>Mixtures containing halogenated derivatives of methane, ethane or propane:</i>		
3824 71 00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg.	12.5%
3824 72 00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg.	12.5%
3824 73 00	-- Containing hydrobromofluorocarbons (HBFCs)	kg.	12.5%
3824 74 00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs)	kg.	12.5%
3824 75 00	-- Containing carbon tetrachloride	kg.	12.5%
3824 76 00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	12.5%
3824 77 00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	12.5%
3824 78 00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg.	12.5%
3824 79 00	-- Other	kg.	12.5%
	- <i>Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate :</i>		
3824 81 00	-- Containing oxirane (ethylene oxide)	kg.	12.5%
3824 82 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	12.5%
3824 83 00	-- Containing tris (2,3-dibromopropyl) phosphate	kg.	12.5%
3824 90	- <i>Other:</i>		
	--- <i>Ammoniacal gas liquors and spent oxide produced in coal gas purification, case hardening compound, heat transfer salts; mixture of diphenyl and diphenyl oxide as heat transfer medium, mixed polyethylene glycols; salts for curing or salting, surface tension reducing</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>agents:</i>		
3824 90 11	---- Ammoniacal gas liquors and spent oxide produced in coal gas purification	kg.	12.5%
3824 90 12	---- Case hardening compound	kg.	12.5%
3824 90 13	---- Heat transfer salts	kg.	12.5%
3824 90 14	---- Mixture of diphenyl and diphenyl oxide as heat transfer medium	kg.	12.5%
3824 90 15	---- Mixed polyethylene glycols	kg.	12.5%
3824 90 16	---- Salts for curing or salting	kg.	12.5%
3824 90 17	---- Surface tension reducing agents	kg.	12.5%
	<i>--- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica</i>		
	<i>and silica gel; oil well chemical:</i>		
3824 90 21	---- Electroplating salts	kg.	12.5%
3824 90 22	---- Water treatment chemicals, ion exchanger (INN) such as permiutits, zeolites	kg.	12.5%
3824 90 23	---- Gramophone records making material	kg.	12.5%
3824 90 24	---- Correcting fluid	kg.	12.5%
3824 90 25	---- Precipitated silica and silica gel	kg.	12.5%
3824 90 26	---- Oil well chemicals	kg.	12.5%
	<i>--- Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine; ferrite powder; capacitor fluids – PCB type; dipping oil for treatment of grapes; Poly brominated biphenyls, poly chlorinated biphenyls, Poly chlorinated terphenyls, crocidolite; goods of a kind known as “hazardous waste”; phosphogypsum :</i>		
3824 90 31	---- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	kg.	12.5%
3824 90 32	---- Ferrite powder	kg.	12.5%
3824 90 33	---- Capacitor fluids – PCB type	kg.	12.5%
3824 90 34	---- Dipping oil for treatment of grapes	kg.	12.5%
3824 90 35	---- Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	kg.	12.5%
3824 90 36	---- Goods of a kind known as “hazardous waste”	kg.	12.5%
3824 90 37	---- Phosphogypsum	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3824 90 38	---- Phosphonic Acid, Methyl-compound with (aminoiminomethyl) urea (1:1)	kg.	12.5%
3824 90 90	---- Other	kg.	12.5%
<b>3825</b>	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER		
3825 10 00	- Municipal waste	kg.	
3825 20 00	- Sewage sludge	kg.	
3825 30 00	- Clinical waste	kg.	
	- <i>Waste organic solvents:</i>		
3825 41 00	-- Halogenated	kg.	12.5%
3825 49 00	-- Other	kg.	12.5%
3825 50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg.	12.5%
	- <i>Other wastes from chemical or allied industries:</i>		
3825 61 00	-- Mainly containing organic constituents	kg.	12.5%
3825 69 00	-- Other	kg.	12.5%
3825 90 00	- Other	kg.	12.5%
3826 00 00	Biodiesel and Mixtures thereof , not containing or containing less than 70% by Weight of petroleum oils or oils obtained from bituminous minerals	kg.	12.5%

**The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.**

## SECTION VII

## PLASTICS AND ARTICLES THEREOF, RUBBER AND ARTICLES THEREOF

## NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39

*Plastics and articles thereof*

## NOTES

1. Throughout this Schedule, the expression “plastics” means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) lubricating preparations of heading 2710 or 3403;

(b) waxes of heading 2712 or 3404;

(c) separate chemically defined organic compounds (Chapter 29);

(d) heparin or its salts (heading 3001);

(e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(f) organic surface-active agents or preparation of heading 3402;

(g) run gums or ester gums (heading 3806);

(h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);

- (ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
- (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
- (l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;
- (n) plaits, wickerwork or other articles of Chapter 46;
- (o) wall coverings of heading 4814;
- (p) goods of Section XI (textiles and textile articles);
- (q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) imitation jewellery of heading 7117;
- (s) articles of Section XVI (machines and mechanical or electrical appliances);
- (t) parts of aircraft or vehicles of Section XVII;
- (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) articles of Chapter 91 (for example, clock or watch cases);
- (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading 3910);
- (e) resols (heading 3909) and other prepolymers.

4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer bends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.



If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 3901 to 3914, the expression “primary forms” applies only to the following forms:

- (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of Sub-Chapter II:

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) gutters and fittings thereof;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers;
- (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (i) fittings and mountings intended for permanent installation in or on doors, windows, staircases,

walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

12. In headings 3920 and 3921, the expression “flexible” means an article which has a modulus of elasticity either in flexure or in tension of not over 700 kilograms per square centimeter at 23°C and 50 per cent. relative humidity when tested in accordance with the method of test for stiffness of plastics (ASTM Designation D-747-63), for flexural properties of plastics (ASTM Designation D-790-63), for tensile properties of plastics (ASTM Designation D-638-64T), or for tensile properties of thin plastic sheeting (ASTM Designation D-882-64T) and “rigid” means all articles other than ‘flexible’ as defined above.

13. Notwithstanding anything contained in Note 12 to this Chapter, in headings 3909, 3921, 3923, 3924, 3925 and 3926 “rigid polyurethane foam” means cellular polyurethane with compressive strength of 0.418 to 28.14 kg./Cm<sup>2</sup> and flexural strength of 1.05 to 28.14 kg./Cm<sup>2</sup> when tested in accordance with American Standard (Designation ASTM-D-2341).

14. For the purposes of headings 3919, 3920 and 3921, the expression “film” means sheetings of thickness not exceeding 0.25 millimetres.

15. For the purposes of this Chapter, “insulated ware” shall mean any multi-walled or multi-layered article intended to provide thermal insulation.

16. In relation to the products of headings 3920 and 3921, the process of metallization or lamination or lacquering shall amount to “manufacture”.

#### SUB-HEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) where there is a sub-heading named “Other” in the same series:

(1) the designation in a sub-heading of a polymer by the prefix “poly” (for example, polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;

(2) the copolymers named in sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

(3) chemically modified polymer are to be classified in the sub-heading named “Other”, provided that the chemically modified polymers are not more specifically covered by any other sub-heading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(b) where there is no sub-heading named “Other” in the same series:

(1) polymers are to be classified in the sub-heading covering polymers of that monomer unit

which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;

(2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term “plasticisers” includes secondary plasticisers.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>I. PRIMARY FORMS</b>			
<b>3901</b>	POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
3901 10	- <i>Polyethylene having a specific gravity of less than 0.94:</i>		
3901 10 10	--- Linear low density polyethylene (LLDPE)	kg.	12.5%
3901 10 90	--- Other	kg.	12.5%
3901 20 00	- Polyethylene having a specific gravity of	kg.	12.5%
	0.94 or more		
3901 30 00	- Ethylene-vinyl acetate copolymers	kg.	12.5%
3901 90	- <i>Other:</i>		
3901 90 10	--- Linear medium density polyethylene (LMDPE)	kg.	12.5%
3901 90 90	--- Other	kg.	12.5%
<b>3902</b>	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS		
3902 10 00	- Polypropylene	kg.	12.5%
3902 20 00	- Poly iso butylene	kg.	12.5%
3902 30 00	- Propylene copolymers	kg.	12.5%
3902 90 00	- Other	kg.	12.5%
<b>3903</b>	POLYMERS OF STYRENE, IN PRIMARY FORMS		
	- <i>Polystyrene:</i>		
3903 11 00	-- Expansible	kg.	12.5%
3903 19	-- <i>Other:</i>		
3903 19 10	--- Moulding Powder	kg.	12.5%
3903 19 90	--- Other	kg.	12.5%
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	kg.	12.5%
3903 30 00	- Acrylonitrile-butadine-styrene (ABS) copolymers	kg.	12.5%
	- <i>Other:</i>		
3903 90 10	--- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	12.5%
3903 90 20	--- Brominated polystyrene, containing by	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter		
3903 90 90	--- Other	kg.	12.5%
<b>3904</b>	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS		
3904 00	- <i>Poly (vinyl chloride), not mixed with any other substances:</i>		
3904 10 10	--- Binders for pigments	kg.	12.5%
3904 10 90	--- Other	kg.	12.5%
	- <i>Other poly (vinyl chloride):</i>		
3904 21	-- <i>Non-plasticised:</i>		
3904 21 10	--- Poly (vinyl chloride) resins	kg.	12.5%
3904 21 90	--- Other	kg.	12.5%
3904 22	-- <i>Plasticised:</i>		
3904 22 10	--- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	kg.	12.5%
3904 22 90	--- Other	kg.	12.5%
3904 30	- <i>Vinyl chloride-vinyl acetate copolymers:</i>		
3904 30 10	--- Poly (vinyl derivatives)	kg.	12.5%
3904 30 90	--- Other	kg.	12.5%
3904 40 00	- Other Vinyl chloride copolymers	kg.	12.5%
	- <i>Vinylidene chloride polymers:</i>		
3904 50 10	--- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	12.5%
3904 50 90	--- Other	kg.	12.5%
	- <i>Fluro-polymers:</i>		
3904 61 00	-- Polytetrafluoroethylene	kg.	12.5%
	-- <i>Other:</i>		
3904 69 10	--- Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.	12.5%
3904 69 90	--- Other	kg.	12.5%
3904 90 00	- Other	kg.	12.5%
<b>3905</b>	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
	- <i>Poly (vinyl acetate) :</i>		
3905 12	-- <i>In aqueous dispersion:</i>		
3905 12 10	--- Poly (vinyl acetate) (PVA), moulding material	kg.	12.5%
3905 12 20	--- Poly (vinyl acetate) resins	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3905 12 90	--- Other	kg.	12.5%
3905 19	-- <i>Other:</i>		
3905 19 10	--- Poly (vinyl acetate) (PVA) moulding material	kg.	12.5%
3905 19 20	--- Poly (vinyl acetate) and resins	kg.	12.5%
3905 19 90	--- Other	kg.	12.5%
	- <i>Vinyl acetate copolymers:</i>		
3905 21 00	-- In aqueous dispersion	kg.	12.5%
3905 29 00	-- Other	kg.	12.5%
3905 30 00	-- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	12.5%
	- <i>Other:</i>		
3905 91 00	-- Copolymers	kg.	12.5%
3905 99	-- <i>Other:</i>		
3905 99 10	--- Poly (vinyl pirolidone) (p alcohol)	kg.	12.5%
3905 99 90	--- Other	kg.	12.5%
<b>3906</b>	ACRYLIC POLYMERS IN PRIMARY FORMS		
	- <i>Poly (methyl methacrylate):</i>		
3906 10 10	--- Binders for pigments or inks	kg.	12.5%
3906 10 90	--- Other	kg.	12.5%
3906 90	- <i>Other :</i>		
3906 90 10	--- Acrylic resins	kg.	12.5%
3906 90 20	--- Polyacrylate moulding powder	kg.	12.5%
3906 90 30	--- Copolymers of acrylonitrile	kg.	12.5%
3906 90 90	--- Other	kg.	12.5%
<b>3907</b>	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
3907 10 00	- Polyacetals	kg.	12.5%
3907 20	- <i>Other polyethers:</i>		
3907 20 10	--- Poly (ether alcohols)	kg.	12.5%
3907 20 90	--- Other	kg.	12.5%
3907 30	- <i>Epoxide resins :</i>		
3907 30 10	--- Epoxy resins	kg.	12.5%
3907 30 90	--- Other	kg.	12.5%
3907 40 00	- Polycarbonates	kg.	12.5%
3907 50 00	- Alkyd resins	kg.	12.5%
3907 60	- <i>Poly (ethylene terephthalate):</i>		
3907 60 10	--- Having an intrinsic viscosity of less than 0.64 dl/g	kg.	12.5%
3907 60 20	--- Having an intrinsic viscosity of not less than	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	0.64 dl/g and not greater than 0.72 dl/g		
3907 60 90	--- Other (including clean, colourless grades)	kg.	12.5%
3907 70 00	- Poly (lactic acid)	kg.	12.5%
	- <i>Other polyesters :</i>		
3907 91	-- <i>Unsaturated :</i>		
3907 91 10	--- Maleic resins	kg.	12.5%
3907 91 20	--- Polyester or contract resins	kg.	12.5%
3907 91 30	--- Fumeric resins	kg.	12.5%
3907 91 40	--- Diallylphthalate resins	kg.	12.5%
3907 91 50	--- Poly (butylene terephthalate)	kg.	12.5%
3907 91 90	--- Other	kg.	12.5%
3907 99	-- <i>Other :</i>		
3907 99 10	--- Diallylphthalate resins	kg.	12.5%
3907 99 20	--- Poly(butylene terephthalate)	kg.	12.5%
3907 99 90	--- Other	kg.	12.5%
<b>3908</b>	POLYAMIDES IN PRIMARY FORMS		
3908 10	- <i>Polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6,12:</i>		
3908 10 10	--- Nylon moulding powder	kg.	12.5%
3908 10 90	--- Other	kg.	12.5%
3908 90	- <i>Other :</i>		
3908 90 10	--- Nylon moulding powder	kg.	12.5%
3908 90 20	--- Nylon in other primary forms	kg.	12.5%
3908 90 90	--- Other	kg.	12.5%
<b>3909</b>	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
3909 10	- <i>Urea resins; thiourea resins :</i>		
3909 10 10	--- Urea formaldehyde resins	kg.	12.5%
3909 10 90	--- Other	kg.	12.5%
3909 20	- <i>Melamine resins:</i>		
3909 20 10	--- Melamine formaldehyde resins	kg.	12.5%
3909 20 90	--- Other	kg.	12.5%
3909 30	- <i>Other amino-resins:</i>		
3909 30 10	--- Poly (phenylene oxide)	kg.	12.5%
3909 30 90	--- Other	kg.	12.5%
3909 40	- <i>Phenolic resins :</i>		
3909 40 10	--- Cresol formaldehyde oxide	kg.	12.5%
3909 40 20	--- Phenol formaldehyde resins	kg.	12.5%
3909 40 30	--- Alkyl phenol-formaldehyde resins	kg.	12.5%
3909 40 40	--- Ketonic resins	kg.	12.5%
3909 40 50	--- Phenoxi resins	kg.	12.5%
3909 40 60	--- Terpene phenolic resins	kg.	12.5%
3909 40 90	--- Other	kg.	12.5%
3909 50 00	- Polyurethanes	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3910</b>	SILICONES IN PRIMARY FORMS		
3910 00	- Silicones in primary forms		
3910 00 10	--- Silicone resins	kg.	12.5%
3910 00 20	--- Silicone oil	kg.	12.5%
3910 00 90	--- Other	kg.	12.5%
<b>3911</b>	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3911 10	- <i>Petroleum resins, coumarone-indene or coumarone-indene resins and polyterpenes:</i>		
3911 10 10	--- Coumarone-indene resins	kg.	12.5%
3911 10 90	--- Other	kg.	12.5%
3911 90	- <i>Other :</i>		
3911 90 10	--- Polysulphones	kg.	12.5%
3911 90 90	--- Other	kg.	12.5%
<b>3912</b>	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
	- <i>Cellulose acetates :</i>		
3912 11	-- <i>Non-plasticised:</i>		
3912 11 10	--- Cellulose acetate flakes	kg.	12.5%
3912 11 20	--- Cellulose acetate moulding powder	kg.	12.5%
3912 11 30	--- Cellulose acetobutyrate moulding powder	kg.	12.5%
3912 11 40	--- Cellulose nitrate, dynamic grade	kg.	12.5%
3912 11 90	--- Other	kg.	12.5%
3912 12	-- <i>Plasticised :</i>		
3912 12 10	--- Cellulose acetate flakes	kg.	12.5%
3912 12 20	--- Cellulose acetate moulding powder	kg.	12.5%
3912 12 30	--- Cellulose acetobutyrate moulding powder	kg.	12.5%
3912 12 90	--- Other	kg.	12.5%
3912 20	- <i>Cellulose nitrates (including collodions):</i>		
	-- <i>Non-plasticised:</i>		
3912 20 11	---- Moulding powders	kg.	12.5%
3912 20 19	---- Other	kg.	12.5%
	--- <i>Plasticised :</i>		
3912 20 21	---- Moulding powders	kg.	12.5%
3912 20 29	---- Other	kg.	12.5%
	- <i>Cellulose ethers:</i>		
3912 31 00	-- Carboxymethyl cellulose and its salts	kg.	12.5%
3912 39	-- <i>Other :</i>		
	--- <i>Non-plasticised:</i>		
3912 39 11	---- Ethylcellulose	kg.	12.5%
3912 39 12	---- Methylcellulose	kg.	12.5%
3912 39 19	---- Other cellulose ethers	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Plasticised:</i>		
3912 39 21	---- Ethyl cellulose	kg.	12.5%
3912 39 22	---- Methyl cellulose	kg.	12.5%
3912 39 29	---- Other cellulose ethers	kg.	12.5%
3912 90	- <i>Other:</i>		
3912 90 10	--- Cellulose propionate and aceto propionate, non-plasticised	kg.	12.5%
3912 90 20	--- Viscose sponge	kg.	12.5%
3912 90 90	--- Other	kg.	12.5%
<b>3913</b>	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
3913 10	- <i>Alginic acid, its salts and esters :</i>		
3913 10 10	--- Sodium alginate	kg.	12.5%
3913 10 90	--- Other	kg.	12.5%
3913 90	- <i>Other :</i>		
	--- <i>Chemical derivatives of natural rubber:</i>		
3913 90 11	---- Chlorinated rubber	kg.	12.5%
3913 90 19	---- Other	kg.	12.5%
3913 90 20	--- Hardened proteins (such as hardened casein, gelatin)	kg.	12.5%
3913 90 30	--- Dextran	kg.	12.5%
3913 90 90	--- Other	kg.	12.5%
<b>3914</b>	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS		
3914 00	- <i>Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms:</i>		
3914 00 10	--- Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.	12.5%
3914 00 20	--- Ion-exchangers of polymerisation or co-polymerisation type	kg.	12.5%
3914 00 90	--- Other	kg.	12.5%
	II. -WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
<b>3915</b>	WASTE, PARINGS AND SCRAP, OF PLASTICS		
3915 10 00	- Of polymers of ethylene	kg.	12.5%
3915 20 00	- Of polymers of styrene	kg.	12.5%
3915 30	- <i>Of polymers of vinyl chloride:</i>		
3915 30 10	--- Of copolymers of vinyl chloride	kg.	12.5%
3915 30 90	--- Other	kg.	12.5%
3915 90	- <i>Of other plastics :</i>		
3915 90 10	--- Of polypropylene	kg.	12.5%
	--- <i>Of polymers of vinyl acetate :</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3915 90 21	---- Of copolymers of vinyl acetate	kg.	12.5%
3915 90 29	---- Other	kg.	12.5%
3915 90 30	--- Of acrylic polymers and methlyacrylic copolymers	kg.	12.5%
	--- <i>Of alkyds, polyesters and epoxide resins :</i>		
3915 90 41	---- Of alkyds and polyesters	kg.	12.5%
3915 90 42	---- Of pet bottles	kg.	12.5%
3915 90 49	---- Of epoxide resins	kg.	12.5%
3915 90 50	--- Of polyamides	kg.	12.5%
	--- <i>Of amino resins; phenolic resins and polyurethanes :</i>		
3915 90 61	---- Of phenoplast	kg.	12.5%
3915 90 62	---- Of aminoplast	kg.	12.5%
3915 90 63	---- Of polyurethanes	kg.	12.5%
	--- <i>Of cellulose and its chemical derivatives:</i>		
3915 90 71	---- Of regenerated cellulose	kg.	12.5%
3915 90 72	---- Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	12.5%
3915 90 73	---- Cellulose plastic waste such as cellulose nitrate film scrap plasticised	kg.	12.5%
3915 90 74	---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	kg.	12.5%
3915 90 75	---- Cellulose plastic waste such as cellulose acetate film scrap plasticised	kg.	12.5%
3915 90 90	--- Other	kg.	12.5%
<b>3916</b>	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS		
3916 10	- <i>Of polymers of ethylene:</i>		
3916 10 10	--- Rods of polyethylene	kg.	12.5%
3916 10 20	--- Canes	kg.	6%
3916 10 90	--- Other	kg.	12.5%
3916 20	- <i>Of polymers of vinyl chloride:</i>		
	--- <i>Of poly (vinyl chloride) copolymers :</i>		
3916 20 11	---- Canes	kg.	6%
3916 20 19	---- Other	kg.	12.5%
	--- <i>Other:</i>		
3916 20 91	---- Canes	kg.	6%
3916 20 99	---- Other	kg.	12.5%
3916 90	- <i>Of other plastics :</i>		
3916 90 10	--- Canes	kg.	6%
	--- <i>Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>(including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :</i>		
3916 90 21	---- Of phenoplast	kg.	12.5%
3916 90 22	---- Of aminoplast	kg.	12.5%
3916 90 23	---- Of alkyds and polyesters	kg.	12.5%
3916 90 24	---- Of polyamides	kg.	12.5%
3916 90 25	---- Of polyurethanes	kg.	12.5%
3916 90 26	---- Of epoxide-resins (including waste and scrap)	kg.	12.5%
3916 90 27	---- Of polypropylene	kg.	12.5%
3916 90 28	---- Of acrylic methacrylic and acrylomethacrylic polymers	kg.	12.5%
	<i>--- Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:</i>		
3916 90 31	---- Of polymerisation and copolymerisation products of polystyrene	kg.	12.5%
3916 90 32	---- Of polymethyl methacrylate	kg.	12.5%
3916 90 40	--- Of regenerated cellulose	kg.	12.5%
3916 90 50	--- Of cellulose nitrate and celluloid, whether or not plasticised	kg.	12.5%
3916 90 60	--- Of vulcanized fibre	kg.	12.5%
3916 90 70	--- Of cellulose acetate and acetate butyrate, whether or not plasticised	kg.	12.5%
3916 90 80	--- Of vinyl plastic	kg.	12.5%
3916 90 90	--- Of other polymerisation and copolymerisation products	kg.	12.5%
<b>3917</b>	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS		
	<i>- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>		
3917 10 10	--- Of hardened protein	kg.	12.5%
3917 10 20	--- Of cellulosic materials	kg.	12.5%
	<i>- Tubes, pipes and hoses, rigid:</i>		
3917 21	-- <i>Of polymers of ethylene:</i>		
3917 21 10	--- Tubes of polyethylene	kg.	12.5%
3917 21 90	--- Other	kg.	12.5%
3917 22 00	-- Of polymers of propylene	kg.	12.5%
3917 23	-- <i>Of polymers of vinyl chloride :</i>		
3917 23 10	--- Seamless tubes	kg.	12.5%
3917 23 90	--- Other	kg.	12.5%
3917 29	-- <i>Of other plastics :</i>		
3917 29 10	--- Seamless tubes of copolymers of vinyl	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	acetate and vinyl chloride		
3917 29 20	--- Seamless tubes of polymers and copolymers of polystyrene	kg.	12.5%
3917 29 30	--- Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.	12.5%
3917 29 40	--- Tubes of cellulose acetate or acetate butyrate	kg.	12.5%
3917 29 50	--- Tubes of vinyl plastics	kg.	12.5%
3917 29 90	--- Other	kg.	12.5%
	- <i>Other tubes, pipes and hoses:</i>		
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg.	12.5%
	-- <i>Other, not reinforced or otherwise combined with other materials, without fittings:</i>		
3917 32 10	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	12.5%
3917 32 20	--- Of addition polymerisation products	kg.	12.5%
3917 32 90	--- Other	kg.	12.5%
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg.	12.5%
3917 39	-- <i>Other:</i>		
3917 39 10	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	12.5%
3917 39 20	--- Of addition polymerisation products	kg.	12.5%
3917 39 90	--- Other	kg.	12.5%
3917 40 00	- Fittings	kg.	12.5%
<b>3918</b>	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER		
3918 10	- <i>Of polymers of vinyl chloride :</i>		
3918 10 10	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	12.5%
3918 10 90	--- Other	kg.	12.5%
3918 90	- <i>Of other plastics :</i>		
3918 90 10	--- Floor coverings of linotype	kg.	12.5%
3918 90 20	--- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	12.5%
3918 90 90	--- Other	kg.	12.5%
<b>3919</b>	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS		
3919 10 00	- In rolls of width not exceeding 20 cm	kg.	12.5%
3919 90	- <i>Other :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3919 90 10	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	12.5%
3919 90 20	--- Cellulose adhesive tape	kg.	12.5%
3919 90 90	--- Other	kg.	12.5%
<b>3920</b>	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS		
3920 10	- <i>Of polymers of ethylene:</i>		
	--- <i>Sheets of polyethylene:</i>		
3920 10 11	---- Rigid, plain	kg.	12.5%
3920 10 12	---- Flexible, plain	kg.	12.5%
3920 10 19	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3920 10 91	---- Rigid, plain	kg.	12.5%
3920 10 92	---- Flexible, plain	kg.	12.5%
3920 10 99	---- Other	kg.	12.5%
3920 20	- <i>Of polymers of propylene:</i>		
3920 20 10	--- Rigid, plain	kg.	12.5%
3920 20 20	--- Flexible, plain	kg.	12.5%
3920 20 90	--- Other	kg.	12.5%
3920 30	- <i>Of polymers of styrene :</i>		
3920 30 10	--- Rigid, plain	kg.	12.5%
3920 30 20	--- Flexible, plain	kg.	12.5%
3920 30 90	--- Other	kg.	12.5%
	- <i>Of polymers of vinyl chloride:</i>		
3920 43 00	-- Containing by weight not less than 6% of plasticisers	kg.	12.5%
3920 49 00	-- Other	kg.	12.5%
	- <i>Of acrylic polymers:</i>		
3920 51	-- <i>Of poly (methyl methacrylate):</i>		
	--- <i>Sheets :</i>		
3920 51 11	---- Rigid, plain	kg.	12.5%
3920 51 12	---- Flexible, plain	kg.	12.5%
3920 51 19	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3920 51 91	---- Rigid, plain	kg.	12.5%
3920 51 92	---- Flexible, plain	kg.	12.5%
3920 51 99	---- Other	kg.	12.5%
3920 59	-- <i>Other :</i>		
	--- <i>Polyacrylate sheets:</i>		
3920 59 11	---- Rigid, plain	kg.	12.5%
3920 59 12	---- Flexible, plain	kg.	12.5%
3920 59 19	---- Other	kg.	12.5%
	--- <i>Other :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3920 59 91	---- Rigid, plain	kg.	12.5%
3920 59 92	---- Flexible, plain	kg.	12.5%
3920 59 99	---- Other	kg.	12.5%
	- <i>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :</i>		
3920 61	-- <i>Of polycarbonates :</i>		
3920 61 10	--- Rigid, plain	kg.	12.5%
3920 61 20	--- Flexible, plain	kg.	12.5%
3920 61 90	--- Other	kg.	12.5%
3920 62	-- <i>Of poly (ethylene terephthalate):</i>		
3920 62 10	--- Rigid, plain	kg.	12.5%
3920 62 20	--- Flexible, plain	kg.	12.5%
3920 62 90	--- Other	kg.	12.5%
3920 63	-- <i>Of unsaturated polyesters :</i>		
3920 63 10	--- Rigid, plain	kg.	12.5%
3920 63 20	--- Flexible, plain	kg.	12.5%
3920 63 90	--- Other	kg.	12.5%
3920 69	-- <i>Of other polyesters :</i>		
	--- <i>Packaging film:</i>		
3920 69 11	---- Rigid, plain	kg.	12.5%
3920 69 12	---- Flexible, plain	kg.	12.5%
3920 69 19	---- Other	kg.	12.5%
	--- <i>Sun and/or dust control film :</i>		
3920 69 21	---- Rigid, plain	kg.	12.5%
3920 69 22	---- Flexible, plain	kg.	12.5%
3920 69 29	---- Other	kg.	12.5%
	--- <i>Other film :</i>		
3920 69 31	---- Rigid, plain	kg.	12.5%
3920 69 32	---- Flexible, plain	kg.	12.5%
3920 69 39	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3920 69 91	---- Rigid, plain	kg.	12.5%
3920 69 92	---- Flexible, plain	kg.	12.5%
3920 69 99	---- Other	kg.	12.5%
	- <i>Of cellulose or its chemical derivatives:</i>		
3920 71	-- <i>Of regenerated cellulose:</i>		
	--- <i>Cello phane transparent:</i>		
3920 71 11	---- Film	kg.	12.5%
3920 71 19	---- Other	kg.	12.5%
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>		
3920 71 21	---- Plain	kg.	12.5%
3920 71 29	---- Other	kg.	12.5%
	--- <i>Other :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3920 71 91	---- Rigid, plain	kg.	12.5%
3920 71 92	---- Flexible, plain	kg.	12.5%
3920 71 99	---- Other	kg.	12.5%
3920 73	-- <i>Of cellulose acetate:</i>		
	--- <i>Sheet of cellulose acetate, non-plasticized:</i>		
3920 73 11	---- Rigid, plain	kg.	12.5%
3920 73 12	---- Flexible, plain	kg.	12.5%
3920 73 19	---- Other	kg.	12.5%
	--- <i>Sheets of cellulose acetate, plasticized :</i>		
3920 73 21	---- Rigid, plain	kg.	12.5%
3920 73 22	---- Flexible, plain	kg.	12.5%
3920 73 29	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3920 73 91	---- Rigid, plain	kg.	12.5%
3920 73 92	---- Flexible, plain	kg.	12.5%
3920 73 99	---- Other	kg.	12.5%
3920 79	-- <i>Of other cellulose derivatives :</i>		
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>		
3920 79 11	---- Rigid, plain	kg.	12.5%
3920 79 12	---- Flexible, plain	kg.	12.5%
3920 79 19	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3920 79 91	---- Rigid, plain	kg.	12.5%
3920 79 92	---- Flexible, plain	kg.	12.5%
3920 79 99	---- Other	kg.	12.5%
3920 91	- <i>Of other plastics:</i>		
	--- <i>Of poly (vinyl butyral):</i>		
3920 91 11	---- Rigid, plain	kg.	12.5%
3920 91 12	---- Flexible, plain	kg.	12.5%
3920 91 19	---- Other	kg.	12.5%
3920 92	-- <i>Of polyamides:</i>		
	--- <i>Poly (amide fluoride) film:</i>		
3920 92 11	---- Rigid, plain	kg.	12.5%
3920 92 12	---- Flexible, plain	kg.	12.5%
3920 92 19	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3920 92 91	---- Rigid, plain	kg.	12.5%
3920 92 92	---- Flexible, plain	kg.	12.5%
3920 92 99	---- Other	kg.	12.5%
3920 93	-- <i>Of amino-resins :</i>		
3920 93 10	--- Rigid, plain	kg.	12.5%
3920 93 20	--- Flexible, plain	kg.	12.5%
3920 93 90	--- Other	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3920 94	-- <i>Of phenolic resins :</i>		
3920 94 10	--- Rigid, plain	kg.	12.5%
3920 94 20	--- Flexible, plain	kg.	12.5%
3920 94 90	--- Other	kg.	12.5%
3920 99	--- <i>Of other plastics:</i>		
	--- <i>Plates, sheets, film, foil and strip of poly (vinyl acetate) :</i>		
3920 99 11	---- Rigid, plain	kg.	12.5%
3920 99 12	---- Flexible, plain	kg.	12.5%
3920 99 19	---- Other	kg.	12.5%
	--- <i>Film, sheets, strip of vinyl plastics :</i>		
3920 99 21	---- Rigid, plain	kg.	12.5%
3920 99 22	---- Flexible, plain	kg.	12.5%
3920 99 29	---- Other	kg.	12.5%
	--- <i>Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :</i>		
3920 99 31	---- Rigid, plain	kg.	12.5%
3920 99 32	---- Flexible, plain	kg.	12.5%
3920 99 39	---- Other	kg.	12.5%
	--- <i>Sheet of poly (tetrafluoro-ethylene) (PTFE):</i>		
3920 99 41	---- Rigid, plain	kg.	12.5%
3920 99 42	---- Flexible, plain	kg.	12.5%
3920 99 49	---- Other	kg.	12.5%
	--- <i>Retro reflective sheeting:</i>		
3920 99 51	---- Rigid, plain	kg.	12.5%
3920 99 52	---- Flexible, plain	kg.	12.5%
3920 99 59	---- Other	kg.	12.5%
3920 99 60	---- Clicking boards for leather machinery	kg.	12.5%
	--- <i>Other :</i>		
3920 99 91	---- Rigid, plain	kg.	12.5%
3920 99 92	---- Flexible, plain	kg.	12.5%
3920 99 99	---- Other	kg.	12.5%
<b>3921</b>	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS		
	- <i>Cellular :</i>		
3921 11 00	-- Of polymers of styrene	kg.	12.5%
3921 12 00	-- Of polymers of vinyl chloride	kg.	12.5%
3921 13	-- <i>Of polyurethanes:</i>		
3921 13 10	--- Flexible	kg.	12.5%
3921 13 90	--- Other	kg.	12.5%
3921 14 00	-- Of regenerated cellulose	kg.	12.5%
3921 19 00	-- Of other plastics	kg.	12.5%
3921 90	- <i>Other :</i>		
3921 90 10	--- Thermocol	kg.	12.5%
	--- <i>Of polymers of vinyl chloride :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3921 90 21	---- Rigid, lacquered	kg.	12.5%
3921 90 22	---- Flexible, lacquered	kg.	12.5%
3921 90 23	---- Rigid, metallised	kg.	12.5%
3921 90 24	---- Flexible, metallised	kg.	12.5%
3921 90 25	---- Rigid, laminated	kg.	12.5%
3921 90 26	---- Flexible, laminated	kg.	12.5%
3921 90 29	---- Other	kg.	12.5%
	--- <i>Of regenerated cellulose :</i>		
3921 90 31	---- Rigid, lacquered	kg.	12.5%
3921 90 32	---- Flexible, lacquered	kg.	12.5%
3921 90 33	---- Rigid, metallised	kg.	12.5%
3921 90 34	---- Flexible, metallised	kg.	12.5%
3921 90 35	---- Rigid, laminated	kg.	12.5%
3921 90 36	---- Flexible, laminated	kg.	12.5%
3921 90 39	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3921 90 91	---- Rigid, lacquered	kg.	12.5%
3921 90 92	---- Flexible, lacquered	kg.	12.5%
3921 90 93	---- Rigid, metallised	kg.	12.5%
3921 90 94	---- Flexible, metallised	kg.	12.5%
3921 90 95	---- Rigid, laminated	kg.	12.5%
3921 90 96	---- Flexible, laminated	kg.	12.5%
3921 90 99	---- Other	kg.	12.5%
<b>3922</b>	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS		
3922 10 00	- Baths, shower-baths, sinks and wash-basins	kg.	12.5%
3922 20 00	- Lavatory seats and covers	kg.	12.5%
3922 90 00	- Other	kg.	12.5%
<b>3923</b>	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
3923 10	- <i>Boxes, cases, crates and similar articles:</i>		
3923 10 10	--- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	12.5%
3923 10 20	--- Watch-box, jewellery box and similar containers of plastics	kg.	12.5%
3923 10 30	--- Insulated ware	kg.	12.5%
3923 10 40	--- Packing for accommodating connectors	kg.	12.5%
3923 10 90	--- Other	kg.	12.5%
	- <i>Sacks and bags (including cones)</i>		
3923 21 00	-- Of polymers of ethylene	kg.	18%
3923 29	-- <i>Of other plastics:</i>		



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3923 29 10	--- Of poly (vinyl chloride)	kg.	18%
3923 29 90	--- Other	kg.	18%
3923 30	- Carboys, bottles, flasks and similar articles:		
3923 30 10	--- Insulated ware	kg.	12.5%
3923 30 90	--- Other	kg.	12.5%
3923 40 00	- Spools, cops, bobbins and similar supports	kg.	12.5%
3923 50	- Stoppers, lids, caps and other closures :		
3923 50 10	--- Caps and closures for bottles	kg.	12.5%
3923 50 90	--- Other	kg.	12.5%
3923 90	- Other :		
3923 90 10	--- Insulated ware	kg.	12.5%
3923 90 20	--- Aseptic bags	kg.	12.5%
3923 90 90	--- Other	kg.	12.5%
<b>3924</b>	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS		
3924 10	- Tableware and kitchenware :		
3924 10 10	--- Insulated ware	kg.	12.5%
3924 10 90	--- Other	kg.	12.5%
3924 90	- Other :		
3924 90 10	--- Toilet articles	kg.	12.5%
3924 90 20	--- Insulated ware	kg.	12.5%
3924 90 90	--- Other	kg.	12.5%
<b>3925</b>	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg.	12.5%
3925 20 00	- Doors, windows and their frames and thresholds for doors	kg.	12.5%
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	12.5%
3925 90	- Other :		
3925 90 10	--- Of polyurethane	kg.	12.5%
3925 90 90	--- Other	kg.	12.5%
<b>3926</b>	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914		
3926 10	- Office or school supplies:		
	--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :		
3926 10 11	---- Of polyurethane foam	kg.	12.5%
3926 10 19	---- Other	kg.	12.5%
	--- Other :		
3926 10 91	---- Of polyurethane foam	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3926 10 99	---- Other	kg.	12.5%
3926 20	- <i>Articles of apparel and clothing accessories (including gloves, mittens and mitts) :</i>		
	--- <i>Gloves :</i>		
3926 20 11	---- Disposable	kg.	12.5%
3926 20 19	---- Non-disposable	kg.	12.5%
	--- <i>Aprons :</i>		
3926 20 21	---- Of polyurethane foam	kg.	12.5%
3926 20 29	---- Other	kg.	12.5%
	--- <i>Plastic stickers for garments :</i>		
3926 20 31	---- Of polyurethane foam	kg.	12.5%
3926 20 39	---- Other	kg.	12.5%
	--- <i>Collar stays, patties, butterfly, shoulder-pads and other stays :</i>		
3926 20 41	---- Of polyurethane foam	kg.	12.5%
3926 20 49	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3926 20 91	---- Of polyurethane foam	kg.	12.5%
3926 20 99	---- Other	kg.	12.5%
3926 30	- <i>Fittings for furniture, coach work or the like :</i>		
3926 30 10	--- Of polyurethane foam	kg.	12.5%
3926 30 90	--- Other	kg.	12.5%
3926 40	- <i>Statuettes and other ornamental articles :</i>		
	--- <i>Bangles :</i>		
3926 40 11	---- Of polyurethane foam	kg.	12.5%
3926 40 19	---- Other	kg.	12.5%
	--- <i>Beads :</i>		
3926 40 21	---- Of polyurethane foam	kg.	12.5%
3926 40 29	---- Other	kg.	12.5%
	--- <i>Statuettes :</i>		
3926 40 31	---- Of polyurethane foam	kg.	12.5%
3926 40 39	---- Other	kg.	12.5%
	--- <i>Table and other household articles (including hotel and restaurant) for decoration :</i>		
3926 40 41	---- Of polyurethane foam	kg.	12.5%
3926 40 49	---- Other	kg.	12.5%
	--- <i>Decorative sheets :</i>		
3926 40 51	---- Of polyurethane foam	kg.	12.5%
3926 40 59	---- Other	kg.	12.5%
3926 40 60	--- Sequine	kg.	12.5%
	--- <i>Other :</i>		
3926 40 91	---- Of polyurethane foam	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3926 40 99	---- Other	kg.	12.5%
3926 90	- <i>Other :</i>		
3926 90 10	--- PVC belt conveyer	kg.	12.5%
	--- <i>Couplers, packing rings, O rings and the like:</i>		
3926 90 21	---- Of polyurethane foam	kg.	12.5%
3926 90 29	---- Other	kg.	12.5%
	--- <i>Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:</i>		
3926 90 31	---- Of polyurethane foam	kg.	12.5%
3926 90 39	---- Other	kg.	12.5%
	--- <i>Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods:</i>		
3926 90 41	---- Of polyurethane foam	kg.	12.5%
3926 90 49	---- Other	kg.	12.5%
	--- <i>Retroreflective sheeting of other than of heading 3920 :</i>		
3926 90 51	---- Of polyurethane foam	kg.	12.5%
3926 90 59	---- Other	kg.	12.5%
	--- <i>Hangers :</i>		
3926 90 61	---- Of polyurethane foam	kg.	12.5%
3926 90 69	---- Other	kg.	12.5%
	--- <i>Plastic or nylon tipped hammers; insulating liner of nylon, HDPE :</i>		
3926 90 71	---- Of polyurethane foam	kg.	12.5%
3926 90 79	---- Other	kg.	12.5%
3926 90 80	--- Polypropylene articles, not elsewhere specified or included	kg.	12.5%
	--- <i>Other:</i>		
3926 90 91	---- Of polyurethane foam	kg.	12.5%
3926 90 99	---- Other	kg.	12.5%

- **The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.**